

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 28.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.23183 of 2009

and

M.P.No.1 of 2009

M/s.R.Somanathan & Co.
Registered Partnership Firm,
Rep. by its Partner,
114, General Patters Road,
Chennai - 600002.Petitioner

Vs

1. The Commissioner,
Corporation of Chennai,
Rippon Building, Park Town,
Chennai - 600003.
2. The Assistant Revenue Officer,
Revenue Department, Zone 6,
Corporation of Chennai,
Chennai - 600005.Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records from the 2nd respondent pertaining to the Final Warrant Notice dated 26.10.2009 made in செ.ம.அ.வ.து.சிறப்பு./2008.09 and quash the same.

For Petitioner : Mr.K.V.Subramanian, Senior Counsel
for Mr.M.A.Abdul Wahab

For Respondents: Mr.R.Arun Mozhi, Standing Counsel

O R D E R

This Court, in various decisions have held that the revision of property tax without prior notice, calling for the objections from the assessee and without giving details of the calculation as to how the tax amount came to be revised, is violative of principles of natural justice and had remanded back the matters for reconsideration.

2. In the present case, the main ground raised by the petitioner is that the demand has been made without any prior notice to the petitioner. Following the various decisions of this Court, I am also of the view that the matter can be remanded back to the second respondent herein, for a fresh consideration after giving due opportunity to the petitioner.

3. In the light of the above observations, the impugned notice dated 26.10.2009 is set aside. Consequently, the matter is remanded back to the second respondent for a fresh consideration after giving due opportunity to the petitioner to raise their objections. During such consideration, the respondent shall serve notice to all persons who are interested in the subject matter. Such an exercise shall be completed as expeditiously as possible.

4. Accordingly, the Writ Petition stand disposed of. No Costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

hvk

To

1. The Commissioner,
Corporation of Chennai,
Rippon Building, Park Town,
Chennai - 600003.

2. The Assistant Revenue Officer,
Revenue Department, Zone 6,
Corporation of Chennai,
Chennai - 600005.

Copy to: i. The Section Officer
ER Section, High Court, Madras-104.

ii. The Section Officer
VR section, High court, Madras-104.

+1cc to Mr.R.Arun Mozhi, Advocate SR.73785

+1cc to Mr.M.A.Abdul Wahab, Advocate SR.74722

W.P.No.23183 of 2009

and

M.P.No.1 of 2009

RR(CO)

CB(22/10/2019)

CB(14/11/2019)